

United States Attorney
Southern District of New York



USDS SDNY
DOCUMENT
ELECTRONICALLY FILED
DOC #: _____
DATE FILED: _____

86 Chambers Street
New York, New York 10007

July 18, 2008

BY FACSIMILE*

The Honorable Kenneth M. Karas
United States District Judge
United States Courthouse
300 Quarropas Street, Room 533
White Plains, New York 10601
Facsimile No. (914) 390-4152

MEMO ENDORSED

Re: Richard Biaggi, et al. v. Comm'r
08 Civ. 1010 (KMK) (GAY)

Dear Judge Karas:

I am the Assistant United States Attorney representing the defendant (the "Government") in the above-referenced tax refund action brought by plaintiffs Richard Biaggi and Toni Biaggi ("Plaintiffs"). I write to respectfully request that the Court extend the deadline for the Government to respond to the complaint in this action by 30 days, from July 21, 2008, until August 20, 2008.

This extension is needed so that the parties may explore the possibility of an amicable resolution of this action, and so that the Internal Revenue Service ("IRS") may obtain material records from its files. The Government has asked Plaintiffs for clarification regarding the tax periods and payments at issue in this proceeding. In response, Plaintiffs are providing additional information regarding their claims. The requested extension is needed for the IRS to locate the appropriate files and to give the parties an opportunity to attempt to resolve this matter without further litigation, if possible. Plaintiffs consent to this request, which is the Government's first request for an extension in this matter.

* Eric provided permission to send this letter by facsimile.

Thank you for your consideration of this request.

Respectfully submitted,

MICHAEL J. GARCIA
United States Attorney

By:

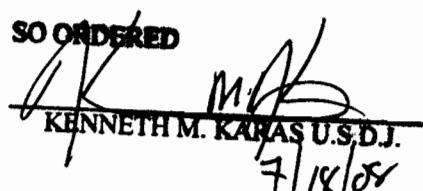

BRIAN M. FELDMAN
Assistant United States Attorney
Telephone No. (212) 637-2777
Facsimile No. (212) 637-2717
Brian.Feldman@usdoj.gov

cc: **BY FIRST CLASS MAIL
AND BY FACSIMILE**

Richard Biaggi, Esq.
Toni Biaggi
1039 Peace Street
Pelham Manor, New York 10803
Facsimile No. (212) 679-1099

Granted.

SO ORDERED


KENNETH M. KANAS U.S.D.J.
7/18/08